



STATE BOARD OF EQUALIZATION

450 N STREET, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0080
(916) 322-2270 • FAX (916) 324-3984
www.boe.ca.gov

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First District, San Francisco

MICHELLE STEEL
Third District, Rolling Hills Estates

JEROME E. HORTON
Fourth District, Los Angeles

JOHN CHIANG
State Controller

BARBARA ALBY
Acting Member
Second District, Sacramento

RAMON J. HIRSIG
Executive Director

STATE BOARD OF EQUALIZATION MEETING
5901 Green Valley Circle, Room 207, Culver City
June 15-18, 2010
NOTICE AND AGENDA
Meeting Agenda (as of 5:00 p.m., 06/04/10)

Agenda Changes

[Webcast on Tuesday, June 15, 2010](#)

Tuesday, June 15, 2010

9:30 a.m. Board Meeting Convenes*

Agenda items occur in the order in which they appear on the agenda. When circumstances warrant, the Board's Chair may modify the order of the items on the agenda. Items may be postponed to a subsequent day; however, items will not be moved to an earlier day.

A. Homeowner and Renter Property Tax Assistance Hearings
There are no items for this matter.

B. Corporate Franchise and Personal Income Tax Hearings
(Contribution Disclosure forms required pursuant to Gov. Code § 15626.)

B1. [Annabell M. Palmer, 467214 +](#)

For Appellant: William Swearinger, Attorney
For Franchise Tax Board: Irina Krasavtseva, Tax Counsel
Michael Cornez, Tax Counsel

B2. [Charles E. Grays II, 464314 +](#)

For Appellant: Charles E. Grays II, Taxpayer
For Franchise Tax Board: Suzanne Small, Tax Counsel
Karen Smith, Tax Counsel

B3. [Steven A. McMahon, 479981 +](#)

For Appellant: Steven A. McMahon, Taxpayer
For Franchise Tax Board: Suzanne Small, Tax Counsel
Jozel Brunett, Tax Counsel

- B4. **Robert M. Newell, Jr. and Judith A. Newell, 506927 +**
For Appellant: Robert M. Newell, Jr., Taxpayer
For Franchise Tax Board: Jozel Brunett, Tax Counsel
Karen Smith, Tax Counsel

C. Sales and Use Tax Appeals Hearings

These items are scheduled for Wednesday, Thursday and Friday, June 16, 17 and 18, 2010.

D. Special Taxes Appeals Hearing

This item is scheduled for Friday, June 18, 2010.

E. Property Tax Appeals Hearings

There are no items for this matter.

F. Public Hearings

These items are scheduled for the afternoon session.

G. Tax Program Nonappearance Matters – Consent

(Contribution Disclosure forms not required pursuant to Gov. Code § 15626.)

G1. Legal Appeals MattersMr. Levine

➤ **Hearing Notices Sent – No Response**

1. Public Grocers, Inc., 392338 (AP)
2. Universal Management Systems, Inc., 440630 (EA)
- 3a. L & A Wholesale Corporation, 473951 (AC)
- 3b. Alberto Leonardo Cidron and Liliana M. Cidron, 473952 (AC)
4. Osman I. Elbiali, 466864 (AA)
5. Black on Black Motorcars, Inc., 415010 (AS)
6. Eric Miller Schwartzkopf, 330848, 415263 (AS)
7. Donald Goff, 414981 (EH)
8. Alford Label, Inc., 421082 (EA)
9. David Bergstein, 425117 (AS)
10. Gerry Garvin, 407123 (AS)
- 11a. Michael Anthony Migliaro, 472805 (EA)
- 11b. Eirik Coel Orman, 479330 (EA)
12. T. M. O., Inc., 396038 (AP)
13. Lidia Lopez, 426825 (AP)
14. Stone International, Inc., 416295 (AR)
15. Sycamore Caterers, Inc., 272349 (AA)
16. Lifestyle Custom Cycles, LLC, 426169 (EA)
17. Kenneth Jon Sciallo, 393820 (GH)

➤ **Petition for Release of Seized Property**

18. Tariq H. Alsamaan DDS, LLC, 524510 (ET)
19. Ajay Singh, 521294 (ET)
20. Ajay Singh, 521287 (ET)
21. Iraj Safapour, 524515 (ET)
22. Dave's Investments, Inc., 524512 (ET)

G2. Franchise and Income Tax MattersMs. Kelly

➤ Decisions

1. Jason Evers, 485897
2. Frederick M. Fox, 468764
3. Kurt M. Geib and Laura A. Geib, 449379
4. Gilbert Butler Trust 1985 FBO Melissa Butler, 489488
5. Hatfield 4060 Pike Lane Partnership, 402143
6. Andrew Hawkins, 439471
7. Yoong S. Lee and Sook Hyun Lee, 449399
8. Oakwood Capital, LLC, 467798
9. Olatunde Okesola, 444261
10. Debbie A. Pasillas, 462005
11. Eddie J. Perkins, 444207
12. Colin Hugh Reynolds, 479956
13. Daniel A. Sandoval, 483611
14. Julie A. Smedley, 461163
15. Nancie Smith and Estate of Harold F. Smith (Deceased), 475413
16. Joel S. Timmons, 483614
17. Eugene A. Villanueva, 450969
18. Brett Welker, 445971
19. Xinghui Wu, 488871

➤ Petitions for Rehearing

20. Adalberto Barrios, 433000
21. Richard Courtney, 400993
22. Joe L. Santos, 445970

G3. Homeowner and Renter Property Tax Assistance MattersMs. Kelly

➤ Decisions

1. Jane Benjamin (Deceased), 450051
2. Douglas A. Cantlin, 437578
3. Leanna Denham, 436625
4. Armando R. Gaytan, Jr., 436732
5. Diane Herman, 426308
6. Anneli Hitchcock, 463834
7. Georgiana Johnson (Deceased) 431636
8. David Jones, 458664
9. Mari Kalpakchian, 443305
10. Incarnation Klawitter, 426668
11. Spring Lewis, 447802
12. Suzanne Mirzoyan, 431250
13. Charlotte Ann Moore, 443296
14. William Nolan, 422587
15. Marguerite H. Piarulli, 442461
16. Terrance L. Pullum, 448037
17. Guadalupe Ramirez, 420374
18. Shanah Robinson, 449936
19. Bennie Smith, 443291
20. William Strong, 450010

21. Joyce J. Thomas, 426208
22. Jorge Tobar, 403203
23. Milton H. Velasco, 470247
24. Denise I. Welch, 425212
25. Linyao Xie, 437910

G4. Sales and Use Taxes Matters..... Ms. Henry

➤ Redeterminations

1. Pericom Semiconductor Corp., 513065 (GH)
2. Cloudshield Technologies, Inc., 402952 (GH)
3. California RSA #4, LP, 479525 (OH)
4. Container Options, 514078 (EH)

➤ Denials of Claims for Refund

5. Castle Knights Aviation, Inc., 435738 (KH)
6. Google, Inc., 415249 (GH)

G5. Sales and Use Taxes Matters – Credits, Cancellations, and Refunds Ms. Henry

➤ Refunds

1. Fireside Bank, 511344 (CH)
2. T. F. N. Architectural Signage, Inc., 520347 (EA)
3. American Material Mgt. Alliance, Inc., 474056 (EH)
4. NEC Electronics America, Inc., 425396 (GH)
5. Tyco Electronics Corporation, 523851 (OH)
6. Ivy Hill Corporation, 399623 (OH)
7. Starbucks Corporation, 525347 (OH)
8. Banc of America Leasing & Capital, LLC, 519320 (OH)
9. Wachovia Dealer Services, Inc., 510890 (EA)
10. Los Angeles Times Communications, 504740 (AA)
11. Webcraft, LLC, 480146 (OH)
12. ABC, Inc., 435368 (OH)
13. Mueller Nicholls, Inc., 447882 (CH)
14. United Auto Credit Corporation, 512646 (EA)
15. Pacific Marine Credit Union, 422583 (FH)
16. Bombardier Mass Transit Corp., 481254 (AA)
17. Carco Group, Inc., 437204 (OH)
18. Pacific Capital Bank N. A., 491587 (GH)
19. 1st United Services Credit Union, 509150 (CH)
20. First City Credit Union, 450747 (AA)

G6. Special Taxes Matters Mr. Gau

➤ Redeterminations

1. Progressive Casualty Insurance Co., 254100 (ET) 'CF'
2. Progressive Choice Insur. Co., 250602 (ET) 'CF'

- G7. Special Taxes Matters – Credits, Cancellations, and Refunds Mr. Gau
- Credits and Cancellations
 1. Progressive Marathon Ins. Company, 250596 (ET) 'CF'
 2. National Continental Ins. Company., 250604 (ET) 'CF'
 3. Progressive West Insurance Company, 252225 (ET) 'CF'
 - Refunds
 4. 21st Century Insurance Company, 153478 (ET) 'CF'

There are no items for the following matters:

- G8. Property Tax Matters
- G9. Cigarette License Fee Matters
- G10. Legal Appeals Property Tax Matters

There are no items for the following matters:

- H. Tax Program Nonappearance Matters – Adjudicatory
- I. Tax Program Nonappearance Matters

Chief Counsel Matters

There are no items for the following matters:

- J. Rulemaking
- K. Business Taxes
- L. Property Taxes

- M. Other Chief Counsel Matters

This item is scheduled for Friday, June 18, 2010.

Administrative Session

There are no items for the following matters:

- N. Consent Agenda
- O. Adoption of Board Committee Reports and Approval of Committee Actions
- P. Other Administrative Matters

This item is scheduled for Friday, June 18, 2010.

Q. Closed Session

This item is scheduled for Friday, June 18, 2010.

1:30 p.m. Board Meeting Reconvenes*

B. Corporate Franchise and Personal Income Tax Hearings

(Contribution Disclosure forms required pursuant to Gov. Code § 15626.)

- B5. [Harold T. Riggs, Jr., 449373, 474423, 504746 +](#)

For Appellant: Keith A. Shibou, Representative
 For Franchise Tax Board: Judy Hirano, Tax Counsel
 Terry Collins, Tax Counsel

- B6. [Edmund \(Chad\) Siva \(Deceased\), 384247, 390860, 401330, 401331, 481024 +](#)
 For Appellant: Keith A. Shibou, Representative
 For Franchise Tax Board: Natasha Page, Tax Counsel
 Terry Collins, Tax Counsel
- B7. [Wayne L. Hause and Kelly R. Hause, 467603 +](#)
 For Appellant: Keith A. Shibou, Representative
 For Franchise Tax Board: Judy Hirano, Tax Counsel
 Terry Collins, Tax Counsel
- B8. [John Harold Kraft, 446023 +](#)
 For Appellant: John Kraft, Taxpayer
 For Franchise Tax Board: Karen Smith, Tax Counsel
 Jozel Brunett, Tax Counsel
- B9. [LaVona D. Shellmire, 510915 +](#)
 For Appellant: LaVona Shellmire, Taxpayer
 For Franchise Tax Board: Karen Smith, Tax Counsel
 Jozel Brunett, Tax Counsel
- B10. [Steven T. Waltner and Sarah V. Waltner, 468742 +](#)
 For Appellant: Sarah Waltner, Taxpayer
 For Franchise Tax Board: Jozel Brunett, Tax Counsel
 Karen Smith, Tax Counsel

F. Public Hearings

- F1. [Business Taxpayers' Bill of Rights Hearings](#).....Mr. Gilman
 Individuals have the opportunity to present their ideas, concerns, and recommendations regarding legislation, the quality of agency services, and other issues related to the Board's administration of its tax programs, including sales and use taxes, environmental fees, fuel taxes, and excise taxes, and any problems identified in the Taxpayers' Rights Advocate's [Annual Report](#).
- F2. [Property Taxpayers' Bill of Rights Hearings](#).....Mr. Gilman
 Individuals have the opportunity to present their ideas, concerns, and recommendations regarding legislation, the quality of agency services, and other issues related to the Board's administration of its tax programs, including state and county property tax programs, and any problems identified in the Taxpayers' Rights Advocate's [Annual Report](#).

Adjourn - The meeting will reconvene on Wednesday, June 16, 2010, at 9:30 a.m.

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Diane G. Olson, Chief
Board Proceedings Division

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B. Corporate Franchise and Personal Income Tax Hearings
(Contribution Disclosure forms required pursuant to Gov. Code § 15626.)

- B11. [Ronald N. Frazar and Jane A. Frazar, 494349 +](#)
For Appellant: Marilyn Barrett, Attorney
Tom Perlowski, Representative
For Franchise Tax Board: Natasha Page, Tax Counsel
Terry Collins, Tax Counsel
- B12. [David Lail and Karen Lail, 439458 +](#)
For Appellant: David Lail, Taxpayer
Christopher Manes, Attorney
Michael Davis, Witness
For Franchise Tax Board: Natasha Page, Tax Counsel
Terry Collins, Tax Counsel
- B13. [Elisabeth Bossingham, 486595 +](#)
For Appellant: Brett Bossingham, Representative
For Franchise Tax Board: Suzanne Small, Tax Counsel
Jozel Brunett, Tax Counsel

1:30 p.m. Board Meeting Reconvenes***B. Corporate Franchise and Personal Income Tax Hearings**

(Contribution Disclosure forms required pursuant to Gov. Code § 15626.)

B14. [Hendrika Bouwmeester, 490302 +](#)

For Appellant: Peter Kwok, Representative
For Franchise Tax Board: Karen Smith, Tax Counsel
Jean Cramer, Tax Counsel

B15. [Richard J. Epping and Lisa R. Epping, 483846 +](#)

For Appellant: Richard Epping, Taxpayer
Richard Ching, Representative
Hal Brand, Representative
For Franchise Tax Board: Jean Cramer, Tax Counsel
Jozel Brunett, Tax Counsel

B16. [Robert M. Miller, 449286 +](#)

For Appellant: Robert M. Miller, Taxpayer
Alexander Yen, Representative
For Franchise Tax Board: Jozel Brunett, Tax Counsel
Jean Cramer, Tax Counsel

B17. [Clinton T. Bookmyer, 492771 +](#)

For Appellant: Clint Bookmyer, Taxpayer
Peter Kwok, Representative
For Franchise Tax Board: Kathleen Cooke, Tax Counsel
Jean Cramer, Tax Counsel

B18. [Gary Laub, 468084 +](#)

For Claimant: Gary Laub, Taxpayer
Alexander Yen, Representative
For Franchise Tax Board: Suzanne Small, Tax Counsel
Karen Smith, Tax Counsel

B19. [Armadillo Trading Co., Inc., 488037 +](#)

For Appellant: Edward Ferrer, Taxpayer
Dudley M. Lang, Attorney
For Franchise Tax Board: Sean Sullivan, Tax Counsel
Ron Hofsdal, Tax Counsel

B20.a [Rick Burningham, 469765](#) +
B20.b Arturo Cueva, 487046
B20.c Karl Eisenhammer, 476721
B20.d Randolph Frodsham, 474115
B20.e Carol Grant, 487068
B20.f Richard Grant, 487065
B20.g Christopher Gyorgy, 476765
B20.h Demeris Parks, 476896, 482907
B20.i Dan Pickell, 477221, 487503, 488194, 488195, 488196
B20.j Jintau Two, 480043
B20.k Anthony Wiest, 482498
For Appellants: Peymon Mottahedeh, Representative
For Franchise Tax Board: Suzanne Small, Tax Counsel
Karen Smith, Tax Counsel

C. Sales and Use Tax Appeals Hearing

(Contribution Disclosure forms required pursuant to Gov. Code § 15626.)

C1. [Jing Shen, 424037 \(EA\)](#) +
For Petitioner: Jing "James" Shen, Taxpayer
Dennis Brager, Attorney
John O. Kent, Attorney
For Department: Chris Schutz, Tax Counsel

Adjourn - The meeting will reconvene on Thursday, June 17, 2010, at 9:30 a.m.

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C. Sales and Use Tax Appeals Hearings

(Contribution Disclosure forms required pursuant to Gov. Code § 15626.)

- C2. [Medison America, Inc., 417171 \(EA\) +](#)
For Petitioner: Anthony Robert De Palma, Representative
Victoria L. Murphy, Representative
For Department: Chris Schutz, Tax Counsel
- C3. [Saddleback Recreational Vehicles, 379945 \(EH\) +](#)
For Petitioner: Michael Sebastian, Taxpayer
For Department: Andrew Kwee, Tax Counsel
- C4. [Mokhim Rasooli and Malak Sajedeh, 432459 \(AC\) +](#)
For Petitioner: Mokhim Rasooli, Taxpayer
For Department: Scott Lambert, Hearing Representative
- C5. [Maherali, Inc., 343758 \(KH\) +](#)
For Petitioner: Sukhjinder Singh Gill, Taxpayer
Indervir Randhawa, Representative
For Department: Scott Lambert, Hearing Representative

- C6. [Thomas International Home Furnishings, 425486 \(AS\) +](#)
For Petitioner: Thomas Najarian, Taxpayer
Meher "Mike" Ohanessian, Representative
Saro Der Ohanessian, Representative
For Department: Scott Lambert, Hearing Representative

1:30 p.m. Board Meeting Reconvenes*

C. Sales and Use Tax Appeals Hearings

(Contribution Disclosure forms required pursuant to Gov. Code § 15626.)

- C7.a [Chuy's Management Services Fresno, LLC, 341587 \(KH\) +](#)
C7.b Carpinteria Chuy's, Inc., 341590 (GH)
C7.c Chuy's Management Services Camarillo, 341591 (AR)
C7.d Chuys Management Services Stevenson Ranch, LLC, 341592 (AR)
C7.e Chuy's Management Services Bakersfield, 341593 (AR)
C7.f Chuy's Management Services Thousand Oaks, 341594 (AR)
C7.g Jeanine Gayle Stenoien, 341596 (AR)
For Petitioner: Bruce Dunn, Attorney
For Department: Scott Lambert, Hearing Representative
- C8.a [Melody Arya Husaini and Bahram Arya Husaini, 415086 \(AC\) +](#)
C8.b Chra Fasl Cusine Restaurant, Inc., 418856 (AC)
C8.c Char Fasl Restaurant, Inc., 418861 (AC)
C8.d Bahram Arya Husaini, 418864 (AC)
C8.e Melody Arya Husaini, 418867 (AC)
For Petitioner: Melody Arya Husaini, Taxpayer
Bahram Arya, Taxpayer
Elmira Jahansouzi, Representative
For Department: Scott Lambert, Hearing Representative
- C9. [D & H Service Station, 435924 \(EA\) +](#)
For Petitioner: A. Lavar Taylor, Attorney
Joyce Cheng, Representative
For Department: Scott Lambert, Hearing Representative
- C10. [Aftershock Power Boats, Inc., 334423 \(EH\) +](#)
For Petitioner: Alejandro "Alex" Torres, Taxpayer
Rosalina Torres, Representative
For Department: Scott Lambert, Hearing Representative
- C11. [LJ Corporation, 478296 \(AA\) +](#)
For Petitioner: Martin Lin, Taxpayer
Asam Han, Representative
For Department: Scott Lambert, Hearing Representative

- C12. [Kamal F. Batech and Wafaa Elias Batech, 406741 \(EH\) +](#)
For Petitioner: Nate Green, Representative
For Department: Scott Lambert, Hearing Representative
- C13. [J & L Phang, Inc., 443371 \(AP\) +](#)
For Petitioner: Shau Tang Chen, Representative
For Department: Scott Lambert, Hearing Representative

Adjourn - The meeting will reconvene on Friday, June 18, 2010, at 9:30 a.m.

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D. Special Taxes Appeals Hearing

(Contribution Disclosure forms required pursuant to Gov. Code § 15626.)

D1. [K.A.R.E.N. Oil Company, Inc., 339357 \(MT\) +](#)

For Petitioner: Duke L. Peters, Attorney
For Department: Carolee Johnstone, Tax Counsel

C. Sales and Use Tax Appeals Hearings

(Contribution Disclosure forms required pursuant to Gov. Code § 15626.)

C14. [Matthew Emerey LaTray, 402632 \(AS\) +](#)

For Petitioner: Matthew Emerey LaTray, Taxpayer
For Department: Cary Huxsoll, Tax Counsel

C15. [Mas N Zul, Inc., 434597 \(AR\) +](#)

For Petitioner: Fred Hassan, Taxpayer
Sargis Khaziran, Representative
For Department: Scott Lambert, Hearing Representative

C16. [Jason R. Pridmore, 421508 \(UT\) +](#)

For Petitioner: Jason R. Pridmore, Taxpayer
Alessandro Assanti, Attorney
For Department: Andrew Kwee, Tax Counsel

1:30 p.m. Board Meeting Reconvenes***C. Sales and Use Tax Appeals Hearings**

(Contribution Disclosure forms required pursuant to Gov. Code § 15626.)

C17. [Zograb Kyababchyan, 472377 \(AC\) +](#)

For Petitioner: Solak Avedissian, Representative

For Department: Scott Lambert, Hearing Representative

C18. [Nelly's Market, Inc., 445459 \(FH\) +](#)

For Petitioner: Zahir "Zack" Romaya, Taxpayer

For Department: Scott Lambert, Hearing Representative

Chief Counsel Matters**M. Other Chief Counsel Matters**M1. Request for Authorization to File *Amicus Curiae* Brief Mr. Moon

Orange County Superior Court - consolidation of the following four cases:
Netjets Aviation Inc. v. Webster J. Guillory, Case No. 30-2008-00107805-CU-MC-CJC; *Flight Options, LLC v. Webster J. Guillory*, Case No. 30-2008-00110932-CU-MC-CJC; *CitationShares Management, LLC v. Joseph E. Holland, Santa Barbara County Assessor*, Case No. 30-2009-00288116-CU-MC-CJC; and, *Bombardier Aerospace Corp. v. Joseph E. Holland, Santa Barbara County Assessor*, Case No. 30-2009-00303518-CU-MC-CJC.

Request to file an *amicus curiae* brief in the consolidated property tax actions challenging fractionally owned aircraft taxation statutes, as requested by Santa Barbara County.

Administrative Session**P. Other Administrative Matters**

P1. BOE Board Meeting Start Time Ms. Yee

Announcement of Closed Session Ms. Olson

Q. Closed Session

Q1. Pending litigation: *Natomas Child Care Center Development, Inc., et al. v. CACCCI et al.*, Sacramento County Superior Court Case No. 34-2008-00019437 CU-BT-GDS. (Gov. Code, § 11126(e))

Q2. Discussion and action on personnel matters (Gov. Code § 11126(a))

Announcement of Open Session Ms. Olson

Adjourn

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